



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL KROES of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2006
(Date)

PRESIDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT

Utility Address: 333 4-1/2 MILE ROAD
RACINE, WI 53402

When was utility organized? 1/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MICHAEL J. MOORE

Title: MANAGER

Office Address:

333 4-1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE A. CRAIG

Title: PARTNER

Office Address: GORDON J MAIER & CO, LLP

845 WISCONSIN AVE
RACINE, WI 53403

Telephone: (262) 634 - 7108 EXT 105

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

President, chairman, or head of utility commission/board or committee:

Name: MICHAEL KROES

Title: PRESIDENT

Office Address:

5606 N MEADOWS DRIVE
RACINE, WI 53402

Telephone: (262) 639 - 2877

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JULIE A. CRAIG

Title: PARTNER

Office Address: GORDON J. MAIER & CO, LLP
845 WISCONSIN AVE
RACINE, WI 53403

Telephone: (262) 634 - 7108 EXT 105

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

Date of most recent audit report: 1/24/2006

Period covered by most recent audit: JANUARY-DECEMBER 2005

Names and titles of utility management including manager or superintendent:

Name: MICHAEL J. MOORE

Title: MANAGER

Office Address:
333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

E-mail Address:

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

- MR ARMIN CLOBES, SECRETARY
- MR MICHAEL P KROES, PRESIDENT
- MS JUDY TOMACHEK, TREASURER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,475,903	1,330,202	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,024,400	918,419	2
Depreciation Expense (403)	68,782	68,272	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,527	9,488	5
Total Operating Expenses	1,102,709	996,179	
Net Operating Income	373,194	334,023	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	373,194	334,023	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(64,557)	17,961	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	108,057	52,957	10
Miscellaneous Nonoperating Income (421)	432,938	1,280,312	11
Total Other Income	476,438	1,351,230	
Total Income	849,632	1,685,253	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(37,636)	(309,185)	12
Other Income Deductions (426)	132,973	103,042	13
Total Miscellaneous Income Deductions	95,337	(206,143)	
Income Before Interest Charges	754,295	1,891,396	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,654	132,153	14
Amortization of Debt Discount and Expense (428)	85,688	3,440	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	244,342	135,593	
Net Income	509,953	1,755,803	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,205,601	11,449,798	20
Balance Transferred from Income (433)	509,953	1,755,803	21
Miscellaneous Credits to Surplus (434)	6,272,217	0	22
Miscellaneous Debits to Surplus--Debit (435)	699,722	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	19,288,049	13,205,601	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,475,903		1,475,903	1
Total (Acct. 400):	1,475,903	0	1,475,903	
Operation and Maintenance Expense (401-402):				
Derived	1,024,400		1,024,400	2
Total (Acct. 401-402):	1,024,400	0	1,024,400	
Depreciation Expense (403):				
Derived	68,782		68,782	3
Total (Acct. 403):	68,782	0	68,782	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,527		9,527	5
Total (Acct. 408):	9,527	0	9,527	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	373,194	0	373,194	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NET SEWER LOSS	(64,557)		(64,557)	9
Total (Acct. 417):	(64,557)	0	(64,557)	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME FROM TEMPORARY INVESTMENTS	101,990	0	101,990	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME FROM SPECIAL ASSESSMENTS	6,067	0	6,067 12
Total (Acct. 419):	108,057	0	108,057
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	(13,921)	(13,921) 13
CONTIBUTED PLANT-SEWER	0	282,709	282,709 14
SEWER CONNECTION FEES	164,150	0	164,150 15
Total (Acct. 421):	164,150	268,788	432,938
TOTAL OTHER INCOME:	207,650	268,788	476,438
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(38,351)	[REDACTED]	(38,351) 16
LOSS ON DISPOSAL	715	0	715 17
Total (Acct. 425):	(37,636)	0	(37,636)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	100,961	100,961 18
LOSS ON DISPOSAL OF FIXED ASSETS	31,621	0	31,621 19
BANK FEES	391	0	391 20
Total (Acct. 426):	32,012	100,961	132,973
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,624)	100,961	95,337
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	158,654	[REDACTED]	158,654 21
Total (Acct. 427):	158,654	0	158,654
Amortization of Debt Discount and Expense (428):			
AMORTIZATION-WATER	3,440	[REDACTED]	3,440 22
AMORTIZATION-SEWER	82,248	[REDACTED]	82,248 23
Total (Acct. 428):	85,688	0	85,688
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 24
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 25
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	244,342	0	244,342
NET INCOME:	342,126	167,827	509,953
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,361,176	1,844,425	13,205,601 28
Total (Acct. 216):	11,361,176	1,844,425	13,205,601
Balance Transferred from Income (433):			
Derived	342,126	167,827	509,953 29
Total (Acct. 433):	342,126	167,827	509,953
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
ENTRIES BY PSC	0	6,272,217	6,272,217 31
Total (Acct. 434):	0	6,272,217	6,272,217
Miscellaneous Debits to Surplus--Debit (435):			
ENTRIES BY PSC	699,722	0	699,722 32
Total (Acct. 435)--Debit:	699,722	0	699,722
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 34
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,003,580	8,284,469	19,288,049

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,475,903	0	0	0	1,475,903	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,475,903	0	0	0	1,475,903	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	109,221		109,221	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	108,127		108,127	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	217,348	0	217,348	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,218,572	11,098,481	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,737,056	1,569,546	2
Net Utility Plant	9,481,516	9,528,935	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,874,552	16,273,679	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,928,262	8,711,136	4
Net Nonutility Property	7,946,290	7,562,543	
Investment in Municipality (123)	0	0	5
Other Investments (124)	101,043	113,982	6
Special Funds (125)	2,274,991	1,050,037	7
Total Other Property and Investments	10,322,324	8,726,562	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	766,220	146,534	8
Temporary Cash Investments (132)	715,611	2,578,250	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	296,118	293,101	11
Other Accounts Receivable (143)	428,142	371,243	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	119,343	120,326	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	14,323	10,016	16
Other Current and Accrued Assets (170)	2,385,195	1,984,523	17
Total Current and Accrued Assets	4,724,952	5,503,993	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,932	16,945	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,932	16,945	
Total Assets and Other Debits	24,543,724	23,776,435	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	19,288,049	13,205,601	23
Total Proprietary Capital	19,288,049	13,205,601	
LONG-TERM DEBT			
Bonds (221)	1,679,419	1,827,992	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,342,302	1,961,311	26
Total Long-Term Debt	4,021,721	3,789,303	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	61,615	73,934	28
Payables to Municipality (233)	348,936	288,750	29
Customer Deposits (235)			30
Taxes Accrued (236)	48	0	31
Interest Accrued (237)	41,213	25,859	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	451,812	388,543	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	716,968	6,327,814	36
Total Deferred Credits	716,968	6,327,814	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	65,174	65,174	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	65,174	65,174	
Total Liabilities and Other Credits	24,543,724	23,776,435	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,098,481	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,757,741	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,429,413	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	31,418				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	11,218,572	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	772,815	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	964,241	0	0	0	13
Total Accumulated Provision	1,737,056	0	0	0	
Net Utility Plant	9,481,516	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	(5,160,234)				(5,160,234)	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,782				68,782	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	715				715	12
Entry by PSC-Reg. Liab. Pre 2003	5,865,784				5,865,784	13
					0	14
					0	15
Total credits	5,935,281	0	0	0	5,935,281	16
Debits during year						17
Book cost of plant retired	2,232				2,232	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,232	0	0	0	2,232	25
Balance end of year (110.1)	772,815	0	0	0	772,815	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	6,729,780				6,729,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	100,961				100,961	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	100,961	0	0	0	100,961	16
Debits during year						17
Book cost of plant retired	716				716	18
Cost of removal					0	19
Other debits (specify):						20
To record adjustment by PSC	5,865,784				5,865,784	21
					0	22
					0	23
					0	24
Total debits	5,866,500	0	0	0	5,866,500	25
Balance end of year (110.1)	964,241	0	0	0	964,241	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	16,199,421	708,226	77,047	16,830,600	1
Other (specify):					
CONSTRUCTION IN PROGRESS	74,258	567,180	597,486	43,952	2
Total Nonutility Property (121)	16,273,679	1,275,406	674,533	16,874,552	
Less accum. prov. depr. & amort. (122)	8,711,136	262,552	45,426	8,928,262	3
Net Nonutility Property	7,562,543	1,012,854	629,107	7,946,290	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 G O REFUNDING PROMISSORY NOTES	2,013	429	14,932	1
Total			14,932	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'01 G O REFUNDING PROMISSORY NOTES	06/01/2001	10/01/2014	4.00%	1,679,419	1
Total Bonds (Account 221):				1,679,419	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	11/01/2002	05/01/2022	2.86%	2,342,302	1
Total for Account 224				<u>2,342,302</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	9,551	2
Charged electric department expense		3
Charged sewer department expense	8,589	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,140	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,937	7
PSC Remainder Assessment	1,155	8
Other (explain):		
NONE		9
Total payments and other debits	18,092	
Balance end of year	48	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2001 G O REFUNDING PROMISSORY NOTES	20,172	76,188	77,688	18,672	2
Subtotal	20,172	76,188	77,688	18,672	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	5,687	82,466	65,612	22,541	4
Subtotal	5,687	82,466	65,612	22,541	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	25,859	158,654	143,300	41,213	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	74,388	2
DEFERRED SPECIAL ASSESSMENTS	26,655	3
Total (Acct. 124):	101,043	
Special Funds (125):		
MAJOR EQUIPMENT FUND	19,513	4
CAPITAL REPLACEMENT FUNDS-SEWER	2,236,525	5
RATE STABILIZATION FUND-SEWER	18,953	6
Total (Acct. 125):	2,274,991	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	246,460	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
ACCOUNTS RECEIVABLE-VILLAGE OF WIND POINT	49,658	11
Total (Acct. 142):	296,118	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	376,436	12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCOUNTS RECEIVABLE-CRESTVIEW SANITARY/CALEDONIA 1	51,706	14
Total (Acct. 143):	428,142	
Receivables from Municipality (145):		
DELINQUENTS PLACED ON TAX ROLL	91,157	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL RECEIVABLE	28,186	16
Total (Acct. 145):	119,343	
Prepayments (165):		
PREPAID INSURANCE	14,323	17
Total (Acct. 165):	14,323	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES-OTHER GOVT. (RACINE)	348,936	20
Total (Acct. 233):	348,936	
Other Deferred Credits (253):		
Regulatory Liability	690,313	21
DEFERRED SPECIAL ASSESSMENTS	26,655	22
Total (Acct. 253):	716,968	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (101.1)	3,738,952	0	0	0	3,738,952	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	(2,193,709)	0	0	0	(2,193,709)	4	
Customer Advances for Construction					0	5	
Regulatory Liability	3,495,736	0	0	0	3,495,736	6	
					0	7	
Average Net Rate Base	2,436,925	0	0	0	2,436,925		
Net Operating Income	373,194	0	0	0	373,194	8	
Net Operating Income as a percent of Average Net Rate Base	15.31%	N/A	N/A	N/A	15.31%		

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	6,301,159	0	0	0	6,301,159	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	38,351	0	0	0	38,351	3
Other (specify):						
PSC ENTRY-ADJUST REG LIAB. DOC 05-US-105	5,572,495				5,572,495	4
Balance End of Year	690,313	0	0	0	690,313	

FINANCIAL SECTION FOOTNOTES

**Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut
If End of Year Balance is less than zero, please explain.**

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143: Other Accounts Receivable-Sewer (Non-regulated)-\$376,436.
Amount from trade accounts receivable.

Account 143: Other Accounts Receivable-Accounts
Receivable-Crestview/Caledonia 1-\$51,706. (Sewer amounts). Amounts that
other Governments (Crestview and Caledonia) owe North Park Sanitary
District. Crestview owes \$48,753 and Caledonia owes \$2,953.

Account 145: Receivables from Municipality-Special Assessments Placed on Tax
Roll Receivable-\$28,186. Water amount is \$15,038 and Sewer amount is
\$13,148.

Account 145: Delinquents placed on tax roll-\$91,157. \$42,098 for water and
\$49,058 for sewer.

Account 233: Payables to Municipality: Due to Racine Wastewater
Utilities-Other Government-(Racine)-\$348,936. \$153,796 for water and
\$195,140 for sewer.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,334,003	1,183,031	1
Total Sales of Water	1,334,003	1,183,031	
Other Operating Revenues			
Forfeited Discounts (470)	11,420	10,891	2
Miscellaneous Service Revenues (471)	6,456	9,922	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	124,024	126,358	6
Total Other Operating Revenues	141,900	147,171	
Total Operating Revenues	1,475,903	1,330,202	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	690,597	622,611	7
Pumping Expenses (620-625)	0	0	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	134,811	141,925	10
Customer Accounts Expenses (901-904)	20,487	17,796	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	178,505	136,087	13
Total Operation and Maintenance Expenses	1,024,400	918,419	
Other Operating Expenses			
Depreciation Expense (403)	68,782	68,272	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	9,527	9,488	16
Total Other Operating Expenses	78,309	77,760	
Total Operating Expenses	1,102,709	996,179	
NET OPERATING INCOME	373,194	334,023	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,049	204,779	698,782	4
Commercial	185	45,408	151,631	5
Industrial	19	1,752	6,163	6
Total Metered Sales to General Customers (461)	3,253	251,939	856,576	
Private Fire Protection Service (462)	31		10,868	7
Public Fire Protection Service (463)	2		235,696	8
Other Sales to Public Authorities (464)	9	3,310	12,217	9
Sales to Irrigation Customers (465)	4	261	631	10
Sales for Resale (466)	1	110,525	218,015	11
Interdepartmental Sales (467)	2	324		12
Total Sales of Water	3,302	366,359	1,334,003	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	110,525	218,015	1
Total		110,525	218,015	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	211,999	1
Wholesale fire protection billed	23,697	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	235,696	
Forfeited Discounts (470):		
Customer late payment charges	11,420	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	11,420	
Miscellaneous Service Revenues (471):		
WATER LOSS	6,156	7
BULK WATER DEPOSITS	300	8
Total Miscellaneous Service Revenues (471)	6,456	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify):		
STANDBY CHARGES	9,024	12
WATER TAX LEVY-DUE TO DEBT SERVICE LEVY	115,000	13
Total Other Water Revenues (474)	124,024	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)	690,597	622,611	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	690,597	622,611	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	35,931	36,076	14
Operation Supplies and Expenses (641)	5,653	3,612	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	59,135	51,960	17
Maintenance of Services (652)	8,352	9,325	18
Maintenance of Meters (653)	22,899	26,660	19
Maintenance of Hydrants (654)	2,841	14,292	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	134,811	141,925	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,574	6,877	22
Accounting and Collecting Labor (902)	10,137	7,003	23
Supplies and Expenses (903)	2,776	3,916	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	20,487	17,796	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,653	15,244	27
Office Supplies and Expenses (921)	25,929	11,756	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	66,917	42,590	30
Property Insurance (924)	5,555	6,259	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	47,969	52,702	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,476	2,940	35
Transportation Expenses (933)	4,473	3,774	36
Maintenance of General Plant (935)	533	822	37
Total Administrative and General Expenses	178,505	136,087	
Total Operation and Maintenance Expenses	1,024,400	918,419	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		8,372	7,950	3
PSC Remainder Assessment		1,155	1,538	4
Other (specify): NONE		0	0	5
Total tax expense		9,527	9,488	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	114,217		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,253,645	15,372	27
Fire Mains (344)	0		28
Services (345)	639,716	7,979	29
Meters (346)	231,520	7,495	30
Hydrants (348)	250,937	2,582	31
Other Transmission and Distribution Plant (349)	119,907	6,382	32
Total Transmission and Distribution Plant	3,609,942	39,810	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	4,605		35
Computer Equipment (391.1)	22,191		36
Transportation Equipment (392)	26,412		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,248		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,580		44
Other Tangible Property (399)	0		45
Total General Plant	110,221	0	
Total utility plant in service directly assignable	3,720,163	39,810	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,720,163	39,810	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			114,217 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,269,017 27
Fire Mains (344)			0 28
Services (345)			647,695 29
Meters (346)	1,925		237,090 30
Hydrants (348)	307		253,212 31
Other Transmission and Distribution Plant (349)			126,289 32
Total Transmission and Distribution Plant	2,232	0	3,647,520
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)			4,605 35
Computer Equipment (391.1)			22,191 36
Transportation Equipment (392)			26,412 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,248 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,580 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	110,221
Total utility plant in service directly assignable	2,232	0	3,757,741
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,232	0	3,757,741

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,282,059	35,867	27
Fire Mains (344)	0		28
Services (345)	1,499,407	18,616	29
Meters (346)	0		30
Hydrants (348)	588,156	6,024	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,369,622	60,507	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	7,369,622	60,507	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,369,622	60,507	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			5,317,926 27
Fire Mains (344)			0 28
Services (345)			1,518,023 29
Meters (346)			0 30
Hydrants (348)	716		593,464 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	716	0	7,429,413
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	716	0	7,429,413
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	716	0	7,429,413

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January				0	1
February				0	2
March	95,631			95,631	3
April				0	4
May				0	5
June	107,387			107,387	6
July				0	7
August				0	8
September	140,472			140,472	9
October				0	10
November				0	11
December	88,610			88,610	12
Total annual pumpage	432,100	0	0	432,100	
Less: Water sold				366,359	13
Volume pumped but not sold				65,741	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				359	16
Volume related to equipment/system malfunction				6,356	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,715	19
Volume pumped but unaccounted for				59,026	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					30
Point of Delivery: 7 MILE RD, CHARLES ST, MAIN ST					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
--------------------	---------------	---------------	---------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
--------------------	---------------	---------------	---------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	180	0	0	0	180	1
P	D	4.000	0	0	0	0	0	2
M	D	6.000	49,446	0	0	0	49,446	3
P	D	6.000	22,408	0	0	0	22,408	4
M	D	8.000	47,003	0	0	0	47,003	5
P	D	8.000	57,815	1,373	0	0	59,188	6
M	D	10.000	7,565	0	0	0	7,565	7
M	T	12.000	51,250	0	0	0	51,250	8
P	T	12.000	14,984	0	0	0	14,984	9
M	T	20.000	9,451	0	0	0	9,451	10
Total Within Municipality			260,102	1,373	0	0	261,475	
Total Utility			260,102	1,373	0	0	261,475	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	432	0	0	0	432		1
M	1.000	2,617	0	3	0	2,614	14	2
P	1.000	47	0	0	0	47		3
M	1.250	16	0	0	0	16		4
P	1.250	199	30	0	0	229	89	5
P	1.500	12	0	0	0	12		6
M	1.500	33	0	0	0	33		7
P	2.000	7	0	0	0	7		8
M	2.000	11	0	0	0	11		9
M	4.000	7	0	0	0	7		10
P	4.000	1	0	0	0	1		11
P	6.000	13	0	0	0	13		12
M	6.000	7	0	0	0	7		13
P	8.000	1	0	0	0	1		14
M	8.000	4	0	0	0	4		15
Total Utility		3,407	30	3	0	3,434	103	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,142	60	41	0	3,161	235	1
0.750	46	0	1	0	45	1	2
1.000	45	0	0	0	45	1	3
1.250	1	0	0	0	1	0	4
1.500	35	2	0	0	37	3	5
2.000	8	1	1	0	8	1	6
3.000	9	1	0	0	10	1	7
4.000	2	0	0	0	2	0	8
6.000	1	0	0	0	1	0	9
8.000	2	0	0	0	2	2	10
Total:	3,291	64	43	0	3,312	244	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,037	91	9	1	23	0	3,161	1
0.750	18	11	4	1	10	1	45	2
1.000	4	34	5	1	1	0	45	3
1.250	0	1	0	0	0	0	1	4
1.500	0	32	1	3	1	0	37	5
2.000	0	5	1	2	0	0	8	6
3.000	0	9	1	0	0	0	10	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	0	2	2	10
Total:	3,059	185	21	9	35	3	3,312	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	520	2			522	2
Total Fire Hydrants	520	2	0	0	522	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	680
Number of distribution valves operated during year:	285

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474: Other Water Revenues-Water Tax Levy-Due to Debt Service Levy-\$115,000. "Done."

Account 474: Other Water Revenues-Standby Charges-\$9,024. "Done."

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Fuel or Power purchased for pumping is zero. This is not applicable.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

W-05 Account 920: Administrative and General Salaries: During the year there was a change in managers. He was there for five months and he kept track of his timekeeping differently than the others.

W-05 Account 654: Maintenance of hydrants-This amount decreased by \$11,451 due to hydrant exercising activities performed once every two years. 2004 represented a hydrant maintenance year.

W-05 Account 923: Outside services employed- Engineering and attorney's fees were more due to a water rate case.

W-05 Account 921: Office Supplies and Expense- The former manager made one time purchases and updated the equipment.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

Account 345: Services-

8	1.25" Poly Services	7,004
23	2" Poly Services	975
----		-----
31		7,979

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343: Transmission and Distribution Mains-

1	6" Hydrant	2,174
1	6" Hydrant	408
--		-----
2		2,582

Account 349: Other Transmission and Distribution Plant-

6	8" Water Valves	6,382
---	-----------------	-------

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Account 346: Meters

4	5/8" Meter Access Orion	363
60	5/8" Meters	3,690
2	3/4" Meter Access Orion	183
1	1" Meter Access Orion	93
2	1.5" Meters	861
1	2" Meters	359
1	3" Meters	1,828
1	3" Meter Access Orion	118
--		-----
72		7,495

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

Account 346: Meters

1	2" Meters	256
3	5/8" Meters	98
7	5/8" Meters	228
4	5/8" Meters	138
6	5/8" Meters	215
3	5/8" Meters	108
3	5/8" Meters	116
3	5/8" Meters	124
4	5/8" Meters	176
1	5/8" Meters	45
1	5/8" Meters	44
2	5/8" Meters	92
3	5/8" Meters	157
1	5/8" Meters	53
1	3/4" Meter	75
--		---
43		1,925

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

Account 348: Hydrants

1	6" Hydrants	2,174
1	6" Hydrants	408
--		-----
2		2,582

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

Account 348: Hydrants

1	6" Hydrant	307
---	------------	-----

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

W-10

Account 345: Services-

20	1.25" Poly Services	16,342
53	2" Poly Services	2,274
--		-----
73		18,616

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343: Transmission and Distribution Mains-

961 ft. 8" PVC Pipe	32,916
32 ft. 12" PVC Pipe	2,072
18 ft. 8" PVC Pipe-Add #1111	879
---	-----
1,011	35,867

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

Account 343: Hydrants-

2 6" Hydrant	5,071
1 6" Hydrant	953
--	-----
3	6,024

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

Account 343: Hydrants-

1 6" Hydrant	716
--------------	-----

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Page W-17- The additions are financed by contribution by developers.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Page W-18- The net additions are financed by contribution by developers.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Page W-18-There were non-billable parcels due to road construction. So some structures were eliminated.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

W-19

The number of water meters tested per year is influenced by the number of water meters installed in any given year. Therefore, test years may result in more or less than the average 10% target.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

W-19

No. There aren't the same amount of meters to test every year, some years there are over 300.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

W-19

There was a management change during the year and therefore, due to less manpower, only two were tested.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,366,779	1,425,099	1
Total Sewage Operating Revenues	1,366,779	1,425,099	
Other Operating Revenues			
Forfeited Discounts (631)	13,040	11,941	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	12,000	6,000	5
Miscellaneous Operating Revenues (635)	14,400	40,715	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	39,440	58,656	
Total Operating Revenues	1,406,219	1,483,755	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	992,773	961,346	8
Maintenance Expenses (831-834)	67,540	119,292	9
Customer Accounting & Collection Expenses (840-843)	14,705	10,088	10
Administrative and General Expenses (850-857)	124,641	119,234	11
Total Operation and Maintenance Expenses	1,199,659	1,209,960	
Other Operating Expenses			
Depreciation Expense (403)	262,552	247,114	12
Amortization Expense (404)	0	0	13
Taxes (408)	8,565	8,720	14
Total Other Operating Expenses	271,117	255,834	
Total Operating Expenses	1,470,776	1,465,794	
NET OPERATING INCOME	(64,557)	17,961	

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	13,040	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	13,040	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	12,000	5
Total Rent from Sewerage Property (634)	12,000	
Miscellaneous Operating Revenues (635):		
TITLES	1,832	6
SET UP PIPING IN MANHOLE	322	7
SHARED REVENUE AND TAX RELIEF	461	8
VALVE BOX	52	9
PRIVATE DEVELOPERS	5,219	10
NEWPORT GROUP-WOODED VALLEY	2,231	11
CLEANING OF AIRLINE	150	12
LEGAL	250	13
MILLER COMPRESSING CO	104	14
JOHNSON FOUNDATION	3,543	15
SEWER CHARGEBACKS	236	16
Total Miscellaneous Operating Revenues (635)	14,400	
Amortization of Construction Grants (636):		
NONE		17
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	58,715	39,178	1
Power and Fuel for Pumping (821)	24,740	28,641	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	903,927	888,268	8
Transportation Expenses (828)	5,391	5,259	9
Rents (829)		0	10
Total Operation Expenses	992,773	961,346	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	37,221	56,751	11
Maintenance of Collection System Pumping Equipment (832)	29,242	60,844	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	1,077	1,697	14
Total Maintenance Expenses	67,540	119,292	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	14,705	10,088	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	14,705	10,088	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	23,941	14,243	19
Office Supplies and Expenses (851)	10,807	7,548	20
Outside Services Employed (852)	27,270	28,209	21
Insurance Expense (853)	10,701	10,680	22
Employees Pensions and Benefits (854)	48,682	55,859	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	3,240	2,695	25
Rents (857)		0	26
Total Administrative and General Expenses	124,641	119,234	
Total Operation and Maintenance Expenses	1,199,659	1,209,960	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		8,565	8,720	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		0	0	3
Other (specify): NONE		0	0	4
Total tax expense		8,565	8,720	

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	745,481		5
Service Connections, Traps, and Accessories (312)	765,451	9,834	6
Collecting Mains and Accessories (313)	2,935,627	52,081	7
Interceptor Mains and Accessories (314)	1,384,659	216,231	8
Force Mains (315)	3,089,926		9
Other Collecting System Equipment (316)	6,739	470	10
Total Collection System	8,943,962	278,616	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	342,607		13
Electric Pumping Equipment (323)	584,063	16,778	14
Other Power Pumping Equipment (324)	124,150	67,675	15
Miscellaneous Pumping Equipment (325)	90,331		16
Total Collection System Pumping Installations	1,141,151	84,453	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			745,481	5
Service Connections, Traps, and Accessories (312)	163		775,122	6
Collecting Mains and Accessories (313)	2,583		2,985,125	7
Interceptor Mains and Accessories (314)	13,563		1,587,327	8
Force Mains (315)	13,800		3,076,126	9
Other Collecting System Equipment (316)			7,209	10
Total Collection System	30,109	0	9,192,469	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			342,607	13
Electric Pumping Equipment (323)	24,772		576,069	14
Other Power Pumping Equipment (324)			191,825	15
Miscellaneous Pumping Equipment (325)			90,331	16
Total Collection System Pumping Installations	24,772	0	1,200,832	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	10,085,113	363,069	
Common Utility Plant Allocated to Sewer Department	329,105	28,720	36
Total utility plant in service	10,414,218	391,789	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	54,881	0	10,393,301
Common Utility Plant Allocated to Sewer Department	7,120		350,705 36
Total utility plant in service	62,001	0	10,744,006

SEWER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	870,826	11,188	6
Collecting Mains and Accessories (313)	3,339,762	59,251	7
Interceptor Mains and Accessories (314)	1,574,925	245,998	8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	5,785,513	316,437	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)	186		881,828 6
Collecting Mains and Accessories (313)	2,939		3,396,074 7
Interceptor Mains and Accessories (314)	11,921		1,809,002 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	15,046	0	6,086,904
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	5,785,513	316,437	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	5,785,513	316,437	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	15,046	0	6,086,904
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	15,046	0	6,086,904

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	1.500	1	0	0	0	1		1
Sewer	4.000	2,801	36	3	0	2,834	45	2
Sewer	6.000	1,276	0	0	0	1,276		3
Sewer	8.000	2	0	0	0	2		4
Total Utility		4,080	36	3	0	4,113	45	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,438	0	0	0	6,438	1
8.000	236,941	1,190	483	0	237,648	2
10.000	27,417	0	0	0	27,417	3
12.000	17,026	3,620	0	0	20,646	4
15.000	10,853	0	0	0	10,853	5
18.000	14,882	0	0	0	14,882	6
21.000	1,474	0	0	0	1,474	7
24.000	4,138	0	0	0	4,138	8
27.000	8,559	0	0	0	8,559	9
30.000	25,799	0	0	0	25,799	10
36.000	2,622	0	0	0	2,622	11
Total Utility	356,149	4,810	483	0	360,476	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

N-05

Account 820: Supervision and Labor- The former manager who was here for five months had a different method of timekeeping.

Account 831: Maintenance of Sewage Collection System- Amount decreased by \$19,530. Decrease amount is related to overall decrease in repairs.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

N-07

Account 313: Collecting Mains and Accessories-

556 ft 8" PVC Pipe	23,784
2 Manholes	4,620
5 Manholes	23,677
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563	52,081

Account 314: Interceptor Mains and Accessories-

1,542 ft. 12" PVC	153,235
158 ft. 12" C-900 PVC	22,441
635 ft. 18" Epoxy Lined Pipe	40,555
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2,335	216,231

Account 324: Other Power Pumping Equipment

Dominican LS Generator	67,675
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SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page N-09)

General footnotes

N-09

Account 313: Collecting Mains and Accessories-

631 ft. 8" PVC Pipe	27,056
2 Manholes	5,247
5 Manholes	26,948
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638	59,251

Account 314: Interceptor Mains and Accessories-

1,739 ft. 12" PVC	174,592
181 ft. 12" C-900 PVC	25,409
725 ft. 18" Epoxy Lined Pipe	45,997
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2,645	245,998